



OFFICIAL GUIDE TO THE SECOND AMENDMENT SALES TAX HOLIDAY

General Information

Miss. Code Ann. Section 27-65-111(ff) provides a Mississippi Second Amendment Weekend (MSAW) holiday in the State of Mississippi. The holiday is a temporary period when sales taxes are not collected or paid on purchases of specific products.

**The 2015 MSAW holiday takes place between
12:01 A.M. Friday, September 4, 2015 and
12:00 Midnight Sunday, September 6, 2015.**

According to the MSAW holiday as passed in the 2014 Legislative Session, Sales Tax is not due during the holiday on the sale of firearms, ammunition and certain hunting supplies as defined below.

“Hunting Supplies” are the following items when used for hunting: archery equipment, firearm and archery cases, firearm and archery accessories, hearing protection, holsters, belts and slings. The sale of general hunting supplies are not exempt. Hunting supplies does not include animals used for hunting.

Eligible and Non-Eligible Items

The MSAW holiday will apply statewide to all consumer purchases of firearms, ammunition and hunting supplies during the MSAW holiday. The tax holiday does not apply to sales of any other items not defined as firearms, ammunition and hunting supplies. A list of eligible and non-eligible items is provided in this guide.

Guidelines

Transfer of Title, Possession and Delivery.

The MSAW holiday applies to each eligible item as long as either title or possession of the item or both is transferred from a seller to a purchaser. The tax holiday will also apply to an eligible item delivered after the time period of the MSAW holiday if the purchaser pays for the eligible item during the time period of the MSAW holiday and the order is accepted by the seller for immediate shipment. Eligibility will be lost if the purchaser requests or causes delayed shipment of the item.

Parings of Eligible and Non-Eligible Items.

Non-eligible items included with eligible items in a bundled transaction must be itemized separately and taxed accordingly when purchased, otherwise, the entire purchase is taxable.

Discounts, Coupons, and Rebates. Retailers may offer store discounts and store coupons to reduce the price of an eligible item.

Layaway Sales. Layaway sales of eligible items do not qualify for the holiday.

Mail, Telephone, and Internet Sales. Sales of eligible items that were placed or ordered by mail, telephone, or the internet are not subject to Sales Tax if the purchaser orders and pays for the items during the holiday and the items are accepted by the seller for immediate shipment. Eligibility will be lost if the purchaser requests or causes delayed shipment of the item. Please see “Transfer of Title, Possession and Delivery” above.

Refunds and Exchanges. If an eligible item was purchased during the MSAW holiday and returned after the holiday for credit on the purchase of a different item, Sales Tax is applied to the sale of the newly purchased item. For example, a customer purchases a \$300.00 firearm during the MSAW holiday. After the holiday, the customer returns the firearm, receives a credit for the firearm, and then buys a \$300.00 archery bow. Sales Tax is due on the \$300.00 price of the bow since the bow was not purchased during the holiday. If an eligible item was purchased during the MSAW holiday and later exchanged for the same item but it's a different size, different color, etc., then Sales Tax is not to be charged even if the exchange is made after the holiday. For example, a customer purchases a \$100.00 holster during the holiday and returns the holster in exchange for another size of same style of holster after the holiday, Sales Tax is not due on the exchanged holster.



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Note to Retailers

Reporting and Record Keeping. Adequate records must be maintained to substantiate tax classifications of sales and purchases regarding the MSAW Holiday.

When reporting the qualifying sales, retailers should use one of the open lines in the “Schedule of Itemized Deductions” to report the dollar amount of qualifying sales. “Other Non-Taxable Sales” should be used to indicate the deduction.

LIST OF ELIGIBLE & NON-ELIGIBLE ITEMS

Ammunition

- Ammo boxes (N)
- Ammunition reloading supplies and tools (N)
- Bullets (E)
- Gunpowder loaded into the muzzle of a firearm (E)
- Shotgun Shells(E)

Archery and Firearm - Equipment & Accessories

- Armguards (E)
- Arrows (E)
- Arrow Rests (E)
- Belts designed for hunting (E)
- Bows and Bow Accessories (E)
- Bow Parts (E)
- Bow Sights (E)
- Bow String and String Accessories (E)
- Bow Fishing Accessories (E)
- Choke Tubes (E)
- Cleaning and Refinishing Products (E)
- Crossbows (E)
- Equipment or parts specifically used for repairing archery or firearm equipment (E)
- Firearm Parts (E)
- Hearing Aids (N)
- Hearing Protection (E)
- Holsters (E)
- Quivers (E)
- Releases (E)
- Safety equipment that is mounted or affixed to a firearm or bow (E)
- Scopes and mounts that are affixed to a firearm or bow (E)

Archery and Firearm... (Continued)

- Shafts (E)
- Shooting bags and pouches (E)
- Shooting Rest (E)
- Shooting tripod, bipod or monopod (E)
- Sights (E)
- Slings designed for hunting (E)
- String Wax (E)
- Targets (E)
- Trap or Target Throwers (E)

Firearms

- BB Guns (N)
- Paintball Guns (N)
- Pistols (E)
- Revolvers (E)
- Rifles (E)
- Shotguns (E)
- Toy Guns (N)

Firearm and Archery Cases

- All purpose cases or bags (N)
- Hard Cases designed specifically for firearms and archery equipment (E)
- Soft Cases designed specifically for firearms and archery equipment (E)

General Hunting Supplies

- Apparel such as safety gear, camouflage clothing, jackets, hats, gloves and thermal underwear (N)
- Animal Feed (N)
- Animals used for hunting (N)
- ATVs (N)
- Backpacks (N)

General Hunting Supplies... (Continued)

- Binoculars (N)
- Blinds (N)
- Boats and Boating Equipment (N)
- Boots (N)
- Cameras (N)
- Camera tripod (N)
- Chairs and Seating (N)
- Decoys (N)
- Fishing Equipment (Bait, Tackle, etc.) (N)
- Game/Food Processing Equipment (N)
- Game Calls (N)
- Gun Cabinets (N)
- Gun Racks (N)
- Gun Safes (N)
- Hunting Clothing (N)
- Knives (N)
- Nets (N)
- Rain Gear (N)
- Scent Elimination (N)
- Scents and Attractants (N)
- Shoes (N)
- Sunglasses (N)
- Taxidermy Supplies and Accessories (N)
- Tree stands (N)
- Trucks (N)
- Vests (N)

Key for Items:

(E) = Eligible & Non-Taxable
(N) = Non-Eligible & Taxable

Contact Us

Should you have any additional questions regarding the tax holiday, you may contact us at (601) 923-7015.